✓ Previous

App F IX 4

Previous References

1936
(Jne)

File No 68-36

Serial Nos. 85, 97
104 + 106

Letter References

GENERAL AND REVENUE SECRETARIAT

Serial Nos 4

Part B for April 1938

SUBJECT

Proposal to levy octroi duty on timber brought within the limits of Teokra Town ~~County~~

SL 106)

DL 82-63 Letter 6 4 38

Cannot be sanctioned

WD 0295—GPB—22 500—13-8 37

13/4

Levy of octroi duty on timber by the Dankere Town Ml Cl

5040/L

General and Revenue Secretariat | Ml File No 68 of 1936 37 | [App F III—2

Serial No

Letter No AS 3607/36 37 dated 7th May 1937 from the D C Kaduna Dn, requesting that sanction may be accorded to the Proposal of the Dankere town Ml Cl to levy octroi duty on 'Timber' brought within the Ml limits of Dankere town

Subd

1) The rates of octroi duty notified to be levied by the Dankere town Ml Cl are within the maximum rates of octroi duty prescribed under Schedule II (Sec 61 Cl IV and V) of the T M Regn 1933 It is reported that all the formalities prescribed under the Regn have been observed by the Ml Cl

2) Two objection ~~petitions~~ petitions have been presented to the Ml Cl in respect of the proposal to levy octroi duty on the article referred to The contentions raised by the petitioners is as follows —

1) That octroi duty should not be levied on Planks (cut timber), 2) that duty should be levied on entire logs of wood instead of calculating the same on running cubic ft & 3) that for local merchants dealing in timber a lump sum rate for the whole year should be fixed

NOTE—Contn Sheet

WT 0417 GPL—30 000—8 9 36

Levy of Octroi duty on Timber by the Dandeli town MC 5046

File No 68 of 1936 37 | General and Revenue Secretariat

Serial No

These objections were again considered by the MC and it was decided that the rates as originally proposed may be levied

3) Submitted for orders whether the Proposal of the MC may be sanctioned

@U for
24/5/37 4) The Secretary of the Commercial Taxes Department
The proceedings forwarded herewith have been examined with
the
29/5/37

Dy Secy

5) The C C T may please consider
12 6 37

6) Forwarded respectfully with enclosures to the Chief Conservator of Forests in Karwar for favour of remarks

Lr No 10241-36 dt 12-6-37

Enclosures returned

12 6 37

for Secretary to Government Development Department

93 of 1936
80
12 6 37

P \ C

Levy of octroi on Timber in the Tarikere Town

General and Revenue Secretariat — File No 68 of 1936-37 [App F III—2(3)

Serial No

F No 36
23 6 37

Returned with compliments

The proposal of the Town Municipal Council Tarikere for the levy of Octroi duty on timber sold by the Government Depot and brought into the Municipal limits of Tarikere Town may be sanctioned

Chief Conservator of Forests

To the Secretary to Government,
Development Department, Bangalore

C11/22-6-37

The proposals as modified by the Chief Conservator may be sanctioned

Dept Secy

24/6

9139
25/6

~~Maybe also the Mfg concerned may be made to levy an adequate cess~~

9) The Mfg may be asked whether they would like to levy of despatches by rail etc are exempted duty timber taken into the Tarikere town for consumption made liable to duty

10) Secy Revenue

10/7 Secy

14/7/37

11) 14/7

12) 14/7/-

OFFICE OF THE SECOND MEMBER OF COUNCIL
13 JULY 1937
NO 245

NOTE—Contn Sheet

WD 0417 GPB—30 000—8 9 36

5040

Levy of octroi duty on timber in Dankere town limits

ML File No 68 of 1936-37 | General and Revenue Secretariat

	Serial No
As directed in Para 9) of the notes supra A draft letter to the D C Kadur Dt is put up for approval @W 15/7/37	
The D C Kadur Dt No L 650 dated 15/7/37 Calls for a further report in the matter	97
Letter No A3 3607/36 37 dated 6th March 1938 from the D C Kadur Dt forwarding further report in the matter	
14) Submitted for perusal in reference to this office letter No L650 Dis 68-36-97 dated 15/7/1937, addressed to the D C Kadur Dt	
15) The D C Kadur Dt, reports that the Chief Conservator of forests who was consulted in the matter has stated that he is not in favour of octroi duty being levied on S Ld timber sent away by train direct from the Depot at Dankere, But in his minute recorded in Para 7) of the notes supra, he has stated that he has no objection to the levy of	

Sus A' @C 19/7/37

tt

A

Levy of octroi duty on Timber in Jamkhed town Mlty

5

General & Revenue Secretariat

Mlty File No 4258 of 1936-37 L [App F III-2

Serial No

Octroi duty on timber sold in the forest depot brought within the Ml limits of Jamkhed town Mlty. The Ml Cl have however passed a resolution that octroi duty should be levied on all timber sold in the timber depot, irrespective of the fact whether it is exported by Railway or not. This kind of levy will not in any way benefit the Municipality in view of the fact that on all articles on which octroi duty has been paid and which are subsequently exported beyond octroi limits, refunds will have to be granted at the rates originally charged at the time of import, ~~Recor~~ and also according to section 61 ~~cl~~ (b) cl (v) of the T N Act 1933, any municipal Council can levy an octroi on animals or goods or both brought within the octroi ~~bounds~~ limits per consumption or use therein

16) If approved, sanction will only be accorded to the levy of octroi duty on timber brought for use within the limits of the Jamkhed town Mlty

17) Kind attention is also invited to the Suggestion made by the D C in para 3) of the D L O, dated 6th March 1939 that the forest depot may collect octroi on all timbers sold by them & pay the same to the

NOTE—Contn Sheet

Levy of octroi duty on timber in
Tarikere Town Mlty

File No 68 of 1936 1258 General and Revenue Secretariat

Serial No 604

Municipality once a quarter One thus found the Chief Conservator of Forests will have to be consulted again this may not perhaps be practicable as it will cause correspondence

Put up for orders
S 8/2
17/10/38

19) It is to be noted that it is rather hard to recommend for sanction the resolution of the Municipal Council Tarikere namely that octroi as proposed should be levied on all timber sold in the Sale depot irrespective of the fact whether the timber sold in the depot is actually driven by railway or not In this connection the opinion of the Chief Conservator of Forests (para 7 of the notes supra) states that only Timber sold at the depot and transported within the limits of Tarikere Town can be said to pay octroi deserving consideration, and the resolution of the Municipal Council that octroi duty can be levied at the rates proposed on timber sold at the depot and transported into Municipal limits may perhaps be sanctioned The portion of the D C stated in para 3 of his letter dated 6th March 1938 may perhaps be not practicable

Para II

2
21/11

Leary (V S)

20) A municipal council is entitled to levy octroi only on articles brought into municipal limits for use therein (Sec 61 b (iv) of the Act) The suggestion in para 16 may therefore be approved

Levy of octroi duty on Timber brought within the Municipal limits of Jamshedpur Town Mcty 11256/7

General and Revenue Secretariat | ML File No 68 of 1936 SDHD/2 | [App F III—2

Serial No

The MCC must make its own arrangements for the recovery of the octroi

OFFICE OF THE DIVISIONAL COMMISSIONER 28 MAR 1938 724

28/3/38

21) ll Member)

The levy, if authorised, is likely to operate as a transit duty on timber rather than as an octroi duty on the quantity actually consumed within municipal limits. The proposal may be negatived

Secy D S

Secy 31/3/38

31/3

22) Subject with a short reply accepting proposal

31/3/38

23) 2/4/38

2/4/38

The D C Kadur Dt No L 8763 ML 68 36 dated 6/4/1938 states that the proposal cannot be sanctioned

6/4/1938

NOTE—Contn Sheet

PRINTING SECTION 2 APR 19 GENL & REV

WD 0284—GPB—30 000—13 8 37

File No of 193 | General and Revenue Secretariat

Serial No 31

OFFICE OF O&D MEAC 5 NOV 1938 No 3551

From the Dy Comr, Kadur Dt
Letter No A3 1057/38 39 Dt 29 10 38

Forwarding for orders of Govt a copy of resolution dated 31 ? 38 of the Tarikere Town Mcl re levy of octroi duty on timber brought within the Mcl limits

1) Kind reference is invited to this Office letter No L 8263/Mcl 68 38-106 dated 6 ? 38 to the Dc Kadur Dt forwarding inter alia the proposal of the Tarikere Town Mcl for the levy of octroi duty on timber; & the observation that the levy, if authorised, would be likely to operate more as a transit duty on timber than as an octroi duty on the quantity actually consumed within the municipal limits

2) The Mcl has now proposed reconsideration of the said order, in view of the fact that the timber depot at the place is within the municipal limits and therefore liable to octroi duty

3) Submitted for orders

(Hiry L JS)

2/11/-

5/11/38 for

11 Member)

5/11/38

NOTL—Contn Sheet

WD 0044—GPB—30 000—2 9 38

4) Not possible to reconsider the matter

Sec.

2/11/

2-6b/L Levy of cess duty on Tea &c in Lanka

File No 69 of 1938	General and Revenue Secretariat

Sd
8 11 38

Draft letter submitted for approval

Sd 9/11/-

To the Dy Controller

L 3872 dt 4 11 38

States that it is not possible to

remember the orders already passed in the matter

25

Dep

4 11 38

ML 18-33-85

OFFICE OF THE DEPUTY COMMISSIONER
KADUR DISTRICT

In reply please refer to—
No A3 3607/36-37
End One file.

Chikmagalur dated 7th May 1937

FROM

B S Raghavendra Rao, Esq , M A (Hons),
Deputy Commissioner
Kadur District

To

V. Vedavyasacharya, Esquire., B A ,
Secretary to the Government of His Highness
the Maharaja of Mysore
Development *Department*
BANGALORE

SIR

I have the honor to forward herewith the proceedings of the Town Municipal Council, Tarikere regarding the levy of Octroi duty on timber and to state that the Municipal Council resolved on 26-9-36 that an Octroi duty may be levied on timber imported into the -- Municipal limits, Rules fixing the rate of tax and the conditions of levy were framed and objections called for as per section 62 (c)

2 The notification calling for objections was duly published, and the Municipal Council in their sitting dated the 25th February 37, heard and disposed of these objections They have further resolved that Octroi rates as noted below may be levied on timber

1) Timber sold in Government Depot

i) Teak and Beate per C ft - 0-0-6
ii) All other wood per " - 0-0-3

N B No Octroi is levied on timber that enters the Government Depot As timber that is sold out of the depot enters the municipality for the first time in the hands of the public, the octroi is proposed to -be levied on timber sold by the Government Depot

2) Timber, other than the one noted in (1) and imported into the Municipality

i) Teak and Beate per C ft - 0-0-6
ii) All other wood per " - 0-0-3

3 As the rates provided by the Municipality do not exceed the maximum rates, prescribed by Schedule II of the Town Municipal Regulation, and as there are already sanctioned Octroi by-laws

in this Municipality, I request that the resolution of the Council to levy Octroi duty at the above rates, on timber, may be sanctioned and permission accorded to include 'timber' as one of the dutiable articles in the Schedule annexed to the Octroi by laws

4 The resolutions of the Council, the notification published and the objections received are herewith annexed

I have the honor to be,
Sir,
Your most obedient servant,

Assistant Commr
For Deputy Commissioner,
Kadur District
(Absent from the head quarters)

N B S

Appendix F G—1]

10

SUBJECT

Section Ml
File No 68 36
Serial No 97

Diary No of letter replied to 5040/L

No L 650

To

The D C Kadur Dt
Chikmagalur

General and Revenue Secretariat

( )

the 193

Sir,

Date of issue 15/7/37

With refce to your letter No A3 3607 36-37 dated 7th May 1937, requesting Sanction to the proposal of the Tarikere town Ml Cl to levy octroi duty on diffr. ~~classes~~ varieties of Timber brought into the limits of Tarikere town, I am directed to request you to enquire and intimate whether the Mcty would still like to levy duty on timber of ~~despatches~~ despatches by rail etc are exempted from such levy and only timber taken into the Tarikere town for Consumption is made

Signed by for K S Hariharan

List of enclosures

Copied by

Examined by

WD 0521—GPB—30 000—12 3 37

liable to duty

I have the

2/15/1-

For Secy to Govt
D-D

(WE) -
15/7/37

4258

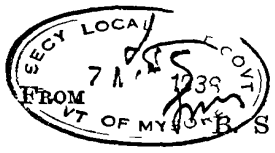
(12

No A3 3607/36-37
Enc 5

OFFICE OF THE DEPUTY COMMISSIONER
KADUR DISTRICT

Dated Chikmagalur 6th March 1938

Rel 68-36-104



B S RAGHAVENDRA RAO Esq M A (Hons)
Offg *Deputy Commissioner Kadur District*

To

P H Krishna Rao, Esquire, M A ,

Secretary to Government of
His Highness the Maharaja of Mysore
Local Self Government *Department*
Bangalore

Sir

Subject - Levy of Octroi duty on different varieties of timber brought within the - limits of Tarikere Town

---

With reference to letter No L 650/M1 68-36 dated the 15th July 1937 from the Secretary to Government, Development Department requesting to intimate whether the Tarikere Municipality would like to levy duty on timber if despatches by rail etc , are exempted from such levy, I have the honour to state that the Tarikere - Municipal Council have resolved on 31st July 1937 that they might be permitted to levy duty on all timber sold in the Government Depot and on all timber brought from elsewhere into the Municipal limits In their further resolution dated the 30th September 1937 they have stated that they are not in favour of granting exemption even to the timber sold in the Government Depot and transported by train The Conservator of Forests, Shimoga Division, who was - requested to intimate how far the proposed levy would affect the interests of Government was of opinion vide his letter dated 2nd December 1937 that there was no objection to levy octroi on the sold timber, but he was not agreeable to the levy of octroi on timber sent away by train direct from the Depot at Tarikere As ~~this~~ it was not clear from his whether the Conservator was agreeable to the levy of octroi on timber sold in the Depot and sent by train he was again addressed in the matter; In his further letter dated 16th December 1937, he has stated that he is not agreeable to the levy of octroi on sold timber sent away by train direct.

2 The Municipal Council have thereupon resolved on 30th January 1938 that as the Government Forest Depot is situated within the Municipal limits, and as per Octroi - Byelaws duty is recoverable on all the dutiable articles brought within the limits, they are not in favour of - accepting the proposals of the Conservator of Forests It is further ascertained that if octroi is levied on timber consumed locally an income of Rs 1,000/- only may be derived, whereas if all timber sold in the Depot is taxed, a sum of Rs 3,000/- may be realised There is no intention to tax timber sent by train by the Depot but which has not been sold

3 In forwarding herewith the entire file of - correspondence in the matter, for favour of orders of - Government on the resolution of the Municipal Council, I would like to state that even if the levy as resolved by the Municipal Council is sanctioned, the levy would be so small that it will not be felt at all by large purchasers or by the Forest Department But the levy would certainly enable the Municipality to increase the civic amenities of the town and to this extent make the same a more popular business centre To avoid complications, the Forest Department may itself collect the octroi on all timber sold by them just as it collects Cesses and pay the same to the Municipality once a quarter The request of the Municipality for the levy of the octroi as per their resolution dated 26th September 1936 submitted to Government with my letter No,A3 3607/dated 4th May 1937 may therefore be favourably considered

4 The favour of early orders are solicited

I have the honour to be,
Sir,
Your most obedient servant,

By Nageswara Rao 6/3
Offg Deputy Commissioner,
Kadur District

ppendix F G—1]

UBJECT

15

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

14

Dated Bangalore 6th April *193* 8

No L E 2-3/38-6E-6-104

1 file

From

The *Secretary to the Government of His Highness the Maharaja of Mysore*
Legislative & General Department

To

The Deputy Commissioner
Kadur District
Chickmagalur

Sir

With reference to the correspondence ending with your letter No A3 3607/36-37 dated 6th March 1938 requesting sanction to the proposal of the Tarikere Town Municipal Council to levy octroi duty on different varieties of timber brought within the Municipal limits, I am directed to state that the levy, if authorised is likely to operate more as a transit duty on timber than as an octroi duty on the quantity actually consumed within municipal limits and that the proposal in question cannot therefore be sanctioned.

The records accompany

I have the honour to be
Sir
Your most obedient servant

for Secretary to Govt, L & G Deptt

Kadur District

M N S

Appendix F G—1]

SUBJLCT

15

Section Jud
File No 64-36
Serial No 106

Diary No of letter replied to

No 28263/1b6

To

The Deputy Comr
Kadur Distt
Chickamagalur

General and Revenue Secretariat

( )

the *193*

Date of issue 6/4 38

Signed by for D.C.S.H

Sir,

With reference to the correspondence ending with your letter No A3 3607/36-37 dt 6 3 1938 requesting sanction to the proposal to levy octroi duty on different varieties of timber brought within the H/L limits, I am directed to state that the levy if authorised is likely to operate as a

List of enclosures

Copied by

Examined by

WD 0021—GPB—30 000—12 3 37

transit duty on timber
than as an octroi duty on
the quantity actually consumed
within municipal limits and
that the proposal in question
cannot therefore be sanctioned
on the records accompany.

[illegible]
2/2/41

[illegible]

[illegible] 8264/6438 the C C F

for [illegible] with reference to his
[illegible] note no 36 dated 20/1/6137.

[illegible]
2/2/41

[illegible]

2266

No A3 1057/38-39

OFFICE OF THE DEPUTY COMMISSIONER
KADUR DISTRICT

Enc 1 File

Dated Chikmagalur 29th October 1938

FROM

B S Raghavendra Rao, Esquire, I A , (Hons),

Deputy Commissioner
Kadur District

To

P H Krishna Rao, Esquire, I A ,

Secretary to the Government of Mysore
Local Self Govt Department, *Bangalore*

Sir,

Subject - Levy of Octroi duty on Timber brought into the Municipal Limits of Tarikere Town

---

Adverting to your letter No L 8263/M1 68-36-106 dated the 6th April 38 communicating the decision of Government to accord sanction to the proposal of the Tarikere Town Municipality to levy Octroi duty on Timber, I have the honour to forward herewith for necessary orders of Government, a further resolution passed by the Municipal Council on 31-7-38, together with the file of records in the matter

I have the honour to be,
Sir,
Your most obedient servant,

B S Raghavendra Rao
Deputy Commissioner,
Kadur District

Appendix F G—1]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

the *193*

Date of issue 11th Nov 1938

Signed by Mr. M S H

List of enclosures

Copied by

Examined by

Section III
File No 69-38
Serial No 35

No 23872/ Exe Records

To The Dy Comr, Kadur Dt

Sir,

Subject — Resolution of the Tarikere Town Mt Cl for the reconsideration of the orders of Govt turning down the proposal for the levy of octroi duty on timber

With reference to your letter No A3 1057/38 39 dated 29 10 38 on the above subject, I am directed to state that Govt regret that it is not possible to reconsider the matter already passed in the matter

The records are returned herewith

I have etc

for Secy to Govt

WD 0278—GPB—30 000—4 3 38

16 pages

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L387/Rul 69-38-39 *Dated Bangalore* ~~10th~~ 11th November 1938

From

The Secretary to the Government of His Highness the Maharaja of Mysore
Local Self Government Department

To

The Deputy Commissioner,
Kadur District,
Chikmagalur

Sir

Subject - Resolution of the Tarikere Town Municipal Council for the reconsideration of the orders of Government turning down the proposal for the levy of octroi duty on timber

---

With reference to your letter No A3 1057/38-39 dated 29th October 1938 on the above subject, I am directed to state that Government regret that it is not possible to reconsider the orders already passed in the matter

The records are returned herewith

I have the honor to be,
Sir,
Your most obedient servant,

For Secretary to Government,
Local Self-Govemment Department

Als